



THE FORT ST. GEORGE GAZETTE

EXTRAORDINARY

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No. 21

MADRAS, MONDAY, MARCH 4, 1940

FINANCE DEPARTMENT

BUDGET, 1940-1941.

Budget of the Government of Madras for 1940-1941 and the Annual Estimate of Expenditure authorized by His Excellency the Governor under section 93 of the Government of India Act, 1935.

Fort St. George, March 4, 1940 (G.O. No. 87, Finance).

No. 47.

In pursuance of paragraph 3 of the Proclamation issued on 25th October 1929 by His Excellency the Governor under section 93 of the Government of India Act, 1935, the Budget of the Government of Madras for 1940-1941 and the Annual Estimate of Expenditure authorized by His Excellency the Governor are published for general information.

(By order of His Excellency the Governor)

W. SCOTT BROWN,
Secretary to Government.

ANNUAL FINANCIAL STATEMENT (BUDGET)

OF THE

GOVERNMENT OF MADRAS.

SUMMARY OF THE FINANCIAL POSITION

From 1938-1939 (Accounts)

To 1940-1941 (Budget)

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I.—GENERAL STATEMENT OF REVENUE AND EXPENDITURE

Revenue.	Estimated Expenditure (a)	Actual Expenditure (b)	Balanced Budget (c) (a) - (b)	Estimated Estimate, (d) (a) + (b)	Budget Estimate, (e) (a) + (d)
(1)	(2)	(3)	(4)	(5)	(6)
- REVENUE.		Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE—					
TAXES ON INCOME OTHER THAN CORPORATION TAX.	A	22,80,000	24,12,000	32,90,000	40,90,000
LAND REVENUE	..	A	6,13,37,332	6,98,37,268	6,96,10,500
PROVINCIAL EXCISE	..	A	3,73,23,662	3,55,03,739	3,24,11,260
STAMPS	..	A	1,73,37,413	1,87,23,803	1,73,07,888
POSTAGE	..	A	45,63,500	48,88,489	45,63,180
RENTAL	..	A	32,90,712	31,74,205	33,08,100
RECEIPTS UNDER MOTOR VEHICLES ACTS	..	A	81,22,315	82,51,000	82,56,900
OTHER TAXES AND DUTIES	A	3,18,505	78,01,903	65,42,500	82,46,000
TOTAL—PROVINCIAL REVENUE	..	12,44,31,786	12,83,82,894	12,86,30,460	12,81,63,860
INTERIM (NET) ..	A	1,57,31,282	6,85,13,200	1,53,36,400	1,53,31,400
INTERIM EXCESS (NET) ..	A	19,72,361	23,03,400	21,30,860	21,68,280
CIVIL ADMINISTRATION ..	A	(e) 1,37,67,288	87,80,469	89,63,500	85,94,480
CIVIL WORKS AND MISCELLANEOUS PUBLIC INVESTMENTS—CIVIL WORKS ..	A	25,11,848	30,79,500	28,58,500	34,86,500
ELECTRICITY SERVICES—RECEIPTS FROM ELECTRICITY BOARD (NET) ..	A	17,69,806	23,83,069	21,28,200	20,81,300
MISCELLANEOUS CONSIDERATIONS AND MISCELLANEOUS AGREEMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS ..	A	(b) 31,12,000	25,81,000	22,68,700	22,30,300
TOTAL—REVENUE ..	A	16,13,44,829	16,76,84,660	16,41,48,900	16,31,11,900
EXCESS OF EXPENDITURE OVER REVENUE OR DEFICIT ..	..	A	..	..	..
GRAND TOTAL ..		16,13,44,829	16,76,84,660	16,41,48,900	16,31,11,900

(a) Actuals and (b) includes Rs. 17,000 in amount of Disbursed amount.

ON REVENUE ACCOUNT OF THE GOVERNMENT OF MADRAS

Expenditure on revenue account, (a)	Total Expenditure (b)	Actuals, 1895-1896.	Estimated Budget, 1895-1896.	Balanced Estimate, 1895-1896.	Budget Estimate, 1896-1897.
Expenditure on Revenue Account.		Rs.	Rs.	Rs.	Rs.
DIRECT EXPENDITURE ON THE REVENUE	..	B	2,67,36,583	2,14,18,000	2,11,50,400
IRRIGATION	..	B	1,27,83,561	1,28,17,000	1,28,17,000
DEBT SERVICES	..	B	— 43,57,326	— 38,60,300	— 38,52,200
CIVIL ADMINISTRATION	..	B	10,32,16,355	10,32,47,200	10,41,30,000
CIVIL WORKS AND MUNICIPAL AND PUBLIC IMPROVEMENTS—					
CIVIL WORKS	..	B	1,18,70,518	1,31,61,700	1,25,41,700
ELECTRICITY SERVICES—					
INTEREST OF CAPITAL OUT- LAY ON ELECTRICITY SERVICES	..	B	18,31,426	23,24,700	23,05,700
MISCELLANEOUS	..	B	1,44,61,614	1,53,14,100	1,47,33,000
EXTRAORDINARY ITEMS	..	B	—	—	—
TOTAL—Expenditure Revenue Account	..	B	16,08,71,825	16,72,16,900	16,72,20,700
Excess of Revenue over Expenditure on Surplus	B	5,72,545	8,32,000	9,100
GRAND TOTAL ..			16,13,44,550	16,72,54,000	16,72,20,800

II—GENERAL STATEMENT OF RECEIPTS AND

Receipts	For Settlement of Deficit	Amounts 1898-1899.	Received Budget 1899-1900	Budget Estimate, 1899-1900.	Budget Estimate, 1900-1901.
(1)	(2)	(3)	(4)	(5)	(6)
EXCESS OF RECEIPTS over EXpenditure	B	500.	85.	85.	300.
		3,72,565	8,35,100	9,180	82,200
Debt, Deposits and Advances—					
PERMANENT DEBT (NETT)	C	1,34,20,300	1,50,80,000	1,51,00,000	1,00,80,000
FLOATING DEBT (NETT INCREASE)	C	..	..	..	..
LOANS FROM THE CENTRAL GOVERNMENT (NETT RECOVERIES)	C	..	..	..	..
UNKNOWN DEBT (NET ACCUMULATED)	C	18,23,100	28,88,000	13,63,300	18,93,800
DEPOSITS AND ADVANCES (NET)	C	..	45,69,980	..	..
TOTAL DEBT, DEPOSITS AND ADVANCES		1,62,63,680	2,21,48,000	1,63,63,300	1,08,83,800
LOANS AND ADVANCES BY THE PROVINCIAL GOVERN- MENT (NET RECOVERIES). BURETTAHOOR (NET)	C	..	..	..	..
Total—Receipts		1,72,63,570	2,21,48,100	1,63,63,400	1,08,93,200
Opening Cash Balance		5,88,87,683	26,60,600	26,60,600	26,60,600
Grand Total		6,61,51,253	3,98,48,700	2,90,23,000	1,35,53,200

DISBURSEMENTS OF THE GOVERNMENT OF MADRAS.

Disbursements	Expenditure incurred in	Amounts, 1879-1880.	Borrowed, Budgeted, 1879-1880.	Borrowed Estimate, 1879-1880.	Budget Estimate, 1880-1881.
(1)	(2)	(3)	(4)	(5)	(6)
EXCESS OF EXPENDITURE OVER REVENUE	A	Rs.	Rs.	Rs.	Rs.
Capital Account not charged to Revenue .. ..		..	..	..	..
88. CONSTRUCTION OF IRRI- GATION, ETC., WORKS ..	C	8,58,600	8,58,600	4,83,200	4,38,600
12. CAPITAL OUTLAY ON INDUS- TRIAL DEVELOPMENT ..	C	— 1,23,925	20,000	19,730	19,100
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT ..	C	14,85,245	81,30,290	18,06,780	13,06,290
81A CAPITAL OUTLAY ON ELEC- TRICITY SCHEMES ..	C	1,04,92,931	81,53,480	71,86,750	81,61,600
83. PAYMENTS OF COMPENSATED VALUE OF PERSONS ..	C	16,53,480	30,700	— 19,730	— 10,18,200 + 100
TOTAL—CAPITAL ACCOUNT Dis- BURSEMENTS		3,38,76,816	81,30,880	91,51,500	80,67,500
Debt, Deposits and Advances.					
PERMANENT DEBT (NET CHARGES)	C	75,939	1,00,000	6,11,300	..
FLOATING DEBT (NET CHARGES)	C	..	..	..	..
LOANS FROM THE CENTRAL GOVERNMENT (NET CHARGES)	C	5,60,785	8,80,300	5,84,390	6,12,300
DEPOSITS AND ADVANCES (NET)	C	34,67,555	..	29,66,800	8,83,100
TOTAL—DEBT, DEPOSITS AND ADVANCES		40,43,343	7,80,300	41,60,390	14,43,100
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET ADVANCES)	C	62,62,797	1,35,74,500	34,35,400	31,60,100
REMITTANCES (NET)	C	..	10,000	2,98,070	..
TOTAL—Disbursements		3,10,71,896	2,15,54,600	3,70,70,000	3,26,04,200
Closing Cash Balance		76,60,626	66,93,195	65,58,099	61,75,299
Grand Total		3,06,32,525	2,04,45,799	3,40,30,099	3,06,75,299

A.—STATEMENT OF REVENUE OF

Major Head No. (1)	Major Head No. (2)	Amount, 1818-1819.	Revised Estimate, 1819-1820.	Increase (+) or Decrease (—) as compared with Revised Budget for 1818-1819.		Amount (+) or decrease (—) as compared with Revised Budget for 1818-1819.
				(3)	(4)	
	A. Principal Heads of Revenue.					
IV	TAXES ON INCOME OTHER THAN CORPORATION TAX.	38.	38.	+ 38.	38.	38.
VII	LAND REVENUE ..	5,12,33,332	4,96,18,000	— 3,46,332	4,96,00,000	+ 3,66,000
VIII	PROVINCIAL DUTIES ..	3,75,23,082	3,31,18,000	— 30,62,082	3,31,18,000	— 12,65,000
IX	STAMPS ..	1,75,37,418	1,73,37,000	+ 2,34,418	1,73,37,000	..
X	FOREST ..	45,0,360	46,24,000	+ 1,58,640	46,08,360	— 1,18,640
XI	REGISTRATION ..	22,83,512	22,88,100	+ 3,32,512	22,88,800	+ 7,760
XII	RECEIPTS UNDER MOTOR VEHICLES ACT ..	81,29,316	82,81,500	— 81,536	82,81,500	+ 81,180
XIII	OTHER TAXES AND DUTIES.	8,18,466	68,42,000	+ 60,23,534	87,46,000	+ 19,02,534
	TOTAL—A ..	12,44,31,786	12,85,10,600	+ 31,32,814	12,81,68,000	+ 13,68,200
	B. Irrigation, Navigation, Embankment and Bridge Works.					
XVII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—					
	GROSS EXPENSES ..	1,34,57,139	1,68,75,700	— 8,54,390	1,68,18,900	+ 8,41,200
	Deficit—WORKING EXPEN- SES	— 38,10,574	— 28,70,300	— 1,93,200	— 41,00,900	— 1,80,200
	Net Receipts ..	98,37,765	1,37,65,000	+ 11,47,235	1,18,63,000	+ 3,81,000
XVIII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT					
		61,13,523	81,64,900	— 5,59,390	83,38,600	+ 1,63,800
	TOTAL—B ..	1,37,31,388	1,35,58,600	+ 18,16,690	1,18,63,000	+ 3,81,000
	C. Debt Services.					
XX	INTEREST	18,73,344	23,16,500	+ 11,400	23,09,500	— 67,800
	TOTAL—D ..	19,13,344	23,16,500	+ 11,400	23,09,500	— 67,800
	E. Civil Administration.					
XXI	ADMINISTRATION OF JES- SEYNS	18,26,863	18,63,000	— 86,137	18,64,000	+ 21,800
XXII	JAILS AND Convict SUSPENSES	8,29,285	5,94,500	+ 1,400	5,70,100	— 9,400
XXIII	POLICE	5,86,125	7,31,700	+ 45,600	6,18,400	— 1,13,300
XXIV	PORTS AND PILOTAGE ..	44,60,836	..	..	..	..
XXV	EDUCATION	8,34,557	8,48,100	+ 96,643	7,33,600	— 75,300
XXVI	MEDICAL	10,24,061	10,02,490	+ 35,000	10,16,100	— 62,500
	Cashed over ..	16,25,388	45,88,700	+ 1,33,100	46,75,500	+ 2,23,800

THE GOVERNMENT OF MADRAS

Sl. No. Date Recd. (i)	Major Head (ii)	Amount 1924-25	Kerala Estimate 1925-1926	Increase (+) or decrease 1-2 as compared with Kerala Estimate 1924-1925		Budget Estimate 1925-1926	Increase (+) or decrease 1-2 as compared with Kerala Estimate 1924-1925
				(iii)	(iv)		
	Brought Forward	Rs. 66,25,566	Rs. 48,76,700	+ 1,10,100	Rs. 48,76,700	Rs. 1,23,500	
	F. Civil Administration —cont.						
XXVIII	PUBLIC HEALTH	Rs. 2,68,370	Rs. 2,76,500	— 12,700	Rs. 2,68,370	Rs. 1,600	
XXIX	AGRICULTURE	Rs. 3,12,261	Rs. 3,35,000	+ 1,600	Rs. 3,18,800	Rs. 21,340	
XXX	VETERINARY	Rs. 1,02,408	Rs. 1,16,500	+ 1,500	Rs. 1,10,800	Rs. 8,190	
XXXI	CO-OPERATION	Rs. 4,17,873	Rs. 3,93,600	— 22,400	Rs. 4,03,500	Rs. 3,700	
XXXII	INDUSTRIES	Rs. 18,84,568	Rs. 20,73,200	+ 1,900	Rs. 20,50,300	Rs. 1,21,500	
XXXVI	MISCELLANEOUS DEPART- MENTS	Rs. 7,61,495	Rs. 7,64,300	+ 3,800	Rs. 7,73,500	Rs. 10,900	
	TOTAL—F.	Rs. 1,57,97,268	Rs. 85,61,600	+ 71,300	Rs. 85,61,600	Rs. 9,27,100	
	H. CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.						
XXXIX	CIVIL WORKS	Rs. 25,11,889	Rs. 28,88,500	— 2,50,331	Rs. 24,98,600	+ 6,90,000	
	TOTAL—H.	Rs. 25,11,889	Rs. 28,88,500	— 2,50,331	Rs. 24,98,600	+ 6,90,000	
XLI	I. Electricity Services RECEIPTS FROM ELECTRIC- ITY SERVICES						
	GROSS RECEIPTS	Rs. 49,50,513	Rs. 51,77,500	— 1,64,400	Rs. 51,50,500	+ 8,50,000	
	Deficit—Working EXPENSES	Rs. 24,60,946	Rs. 20,51,200	+ 3,600	Rs. 22,10,200	+ 8,50,000	
	TOTAL—I. (Net Receipts)	Rs. 23,89,566	Rs. 31,26,500	— 1,54,400	Rs. 28,51,500	+ 8,50,000	
	J. Miscellaneous						
XLIV	RECEIPTS IN AID OF SUPERINTENDENCE	Rs. 2,85,335	Rs. 2,37,200	+ 31,100	Rs. 2,64,300	Rs. 23,000	
XLV	STATIONERY AND PRINT- ING	Rs. 3,95,810	Rs. 4,20,000	+ 25,200	Rs. 4,24,000	Rs. 45,000	
XLVI	MISCELLANEOUS	Rs. 14,27,937	Rs. 15,13,400	— 3,51,100	Rs. 15,32,900	+ 15,400	
	TOTAL—J.	Rs. 11,62,060	Rs. 12,53,700	— 2,91,300	Rs. 12,70,300	Rs. 49,100	
	K. Contributions and Miscellaneous Adjus- tments between the CENTRAL and PROVINCIAL GOVERNMENTS						
	MISCELLANEOUS ADJUS- TMENTS BETWEEN THE CENTRAL and PROVINCIAL GOVERNMENTS	Rs. 27,381	Rs. 20,000	+ 31,000	Rs. 20,000	Rs. —	
	TOTAL—K.	Rs. 27,381	Rs. 20,000	+ 31,000	Rs. 20,000	Rs. —	
	TOTAL—Revenue	Rs. 18,12,94,820	Rs. 18,41,48,500	— 28,54,600	Rs. 18,79,15,500	+ 34,87,000	
	Excess of Expenditure over Revenue or Deficit	Rs. —	Rs. —	Rs. —	Rs. —	Rs. —	
	GRAND TOTAL	Rs. 18,12,94,820	Rs. 18,41,48,500	— 28,54,600	Rs. 18,79,15,500	+ 34,87,000	

B.—STATEMENT OF EXPENDITURE ON REVENUE

Major Head of Expenditure (1)	Major Item (2)	Amounts, 1919-1920.			Current Estimate, 1920-1921.		
		Charged. (3)	Authorized (4)	Total (3)+(4)	Charged. (5)	Authorized (6)	Total (5)+(6)
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
A. Direct Demands on the Revenue.							
1. LAND REVENUE	82,292	24,53,516	25,38,300	81,292	23,91,500	24,72,800	
2. PROVINCIAL EXCISE	1,46,962	28,73,174	30,18,000	1,46,962	28,81,300	30,51,700	
3. STAMPS	5,672	4,55,058	4,75,100	5,672	4,70,800	4,75,400	
4. FOREST	5,49,362	31,87,648	40,17,000	5,49,362	30,86,900	39,19,200	
5. ADMINISTRATION .. ..	.. ..	29,12,827	29,12,827	.. ..	23,94,500	23,94,500	
6. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS	72,29,625	2,04,762	70,14,397	72,29,625	2,11,700	74,72,800	
7. OTHER TAXES AND DUTIES	5,662	62,632	63,294	5,662	6,31,700	9,32,700	
TOTAL—A.	81,27,787	1,23,63,700	2,07,26,853	81,27,787	1,27,73,500	2,11,72,400	
B. Revenue Accruals of Irrigation, Navigation, Embankment and Drainage Works.							
8. IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT	37,15,510	.. ..	37,15,510	37,92,000	.. ..	37,92,000	
9. IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE	1,92,300	37,16,597	39,38,727	1,92,300	37,84,400	38,66,300	
10. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS	2,962	1,18,607	1,34,969	2,962	1,32,900	1,36,966	
TOTAL—B.	39,11,857	58,31,694	1,27,43,201	39,11,857	37,17,400	38,66,300	
C. Debt Services.							
11. INTEREST ON DEBT AND OTHER OBLIGATIONS	49,56,362	.. ..	49,56,362	45,39,200	.. ..	45,39,200	
12. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	5,13,677	.. ..	5,13,677	6,74,400	.. ..	6,74,400	
TOTAL—C.	54,70,039	.. ..	49,56,362	52,13,600	.. ..	52,13,600	
D. Civil Administration.							
13. GENERAL ADMINISTRATION	32,18,776	2,44,87,058	2,76,76,631	32,18,776	2,64,35,800	2,78,28,800	
14. ADMINISTRATION OF JUSTICE	16,49,624	73,13,243	90,62,397	16,49,624	68,24,800	78,43,400	
15. JAILS AND COURT SETTLEMENTS	1,22,663	21,94,410	23,59,273	1,22,663	23,93,300	23,83,700	
16. POLICE	16,52,652	1,80,45,815	1,99,06,067	16,52,652	1,82,21,800	1,82,54,500	
17. EDUCATION DEPARTMENTS	13,781	82,354	96,095	13,781	83,300	97,000	
Carried over	52,27,461	4,26,96,182	6,32,13,661	52,27,461	4,30,53,004	5,34,34,400	

ACCOUNT OF THE GOVERNMENT OF MADRAS

Increase (+) or Decrease (-) in comparison with Previous Budget, 1839-1840. (Rs.)	Budget Estimate, 1840-1841.			Increase (+) or Decrease (-) in comparison with Previous Budget, 1839-1840. (Rs.)	Grand Total, (Rs.)
	Charged. (Rs.)	Apportioned (Rs.)	Total. (Rs.)		
Rs.	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
— 60,700	82,500	23,16,500	13,99,500	— 11,500	I
— 34,500	7,56,500	28,63,500	36,20,000	— 92,500	II
— 21,400	2,560	4,72,500	4,75,500	+ 2,200	III
— 11,200	7,29,500	29,58,700	37,28,200	— 1,72,200	IV
— 61,000	—	29,19,500	29,19,500	+ 22,500	V
+ 1,92,200	72,30,400	2,00,700	74,45,100	— 21,700	VI
— 18,900	63,000	14,55,500	14,55,500	+ 6,76,500	VII
— 2,45,100	83,62,500	1,37,63,500	2,16,66,500	+ 2,36,500	
— 6,000	81,25,000	—	81,25,000	+ 23,000	
— 21,900	3,27,500	36,81,700	37,39,200	— 1,06,000	VIII
— 29,500	2,600	80,300	80,300	— 80,300	
— 81,400	80,35,400	37,31,500	1,18,67,200	— 1,69,300	
+ 34,600	— 43,81,400	—	— 43,84,400	+ 1,36,300	
— 2,30,900	8,77,500	—	8,77,500	+ 1,27,100	
— 1,35,000	— 35,22,500	—	— 35,22,500	+ 3,33,100	
— 5,33,500	33,55,500	8,45,54,500	9,75,60,500	+ 1,11,400	IX, X and XI
— 4,09,500	21,63,500	39,18,500	91,82,500	+ 3,29,500	XII
+ 45,800	1,21,500	99,43,500	100,65,500	+ 2,200	XIII
— 31,700	29,57,500	1,03,14,500	1,32,51,500	— 2,500	XIV
— 2,200	21,500	83,500	95,500	— 1,500	XV
— 9,51,500	67,30,250	4,81,58,700	5,68,89,000	+ 6,53,500	

B.—STATEMENT OF THE EXPENDITURE ON REVENUE

Mahratta Revenues Lakhs (1)	State Head (2)	Accounts, 1938-1939			Budget Estimate, 1939-1940		
		Charged (3)	Authorised (Voted) (4)	Total (5)	Charged (6)	Authorised (Voted) (7)	Total (8)
	Brought forward ..	22. 62,37,652	22. 4,85,96,187	22. 5,05,53,849	22. 55,60,350	22. 4,85,23,500	22. 5,04,83,600
	I. Civil Administration—contd.						
37	Education ..	62,22,861	1,96,75,628	2,61,98,487	2,64,600	2,62,65,500	2,65,19,600
38	Health ..	5,37,362	92,26,472	94,13,732	5,36,000	91,92,000	97,18,100
39	Public Health ..	52,633	28,87,798	29,87,601	55,000	29,47,300	28,14,300
40	Agriculture ..	98,509	12,75,402	22,91,850	42,300	19,42,000	20,34,800
41	Veterinary ..	71,069	12,34,234	12,85,284	68,500	11,93,300	12,59,300
42	Co-operation ..	31,477	13,80,213	12,81,612	42,750	12,89,300	14,42,800
43	Industries ..	1,56,363	22,37,256	22,53,563	1,57,500	24,21,300	23,88,700
47	Miscellaneous Departments ..	42,763	20,65,074	21,10,837	32,600	21,74,900	22,93,266
	TOTAL—I ..	2,04,56,669	5,35,48,727	20,85,10,126	20,74,040	9,65,55,500	10,81,30,800
	II. Civil Works and Miscellaneous Public Improvements.						
50	CIVIL WORKS ..	6,51,377	1,18,67,247	1,18,70,619	6,50,000	1,10,21,200	1,26,45,200
	TOTAL—II ..	6,51,377	1,18,67,247	1,18,70,619	6,50,000	1,10,21,200	1,26,45,200
	I. Electricity Scheme.						
52	INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEME ..	16,11,810	—	16,11,810	22,70,500	—	22,70,500
53	OTHER EXPENSES EXPENDED CONCERNED WITH ELECTRICITY SCHEME ..	31,168	— 81,329	— 360	19,750	2,800	22,500
	TOTAL—I ..	47,28,978	— 81,329	16,11,499	22,70,500	2,800	22,500
	J. Miscellaneous.						
54	FAMINE ..	25,10,654	5,83,908	16,93,542	4,800	17,30,700	17,43,500
55	GRANULARITY ALLOWANCES AND FESTIVALS ..	25,06,139	73,11,664	97,11,804	21,00,500	75,84,310	1,02,15,800
56	STATESWELL AND PRINTING ..	1,74,066	21,20,380	27,06,826	1,72,500	20,15,600	21,89,200
57	Miscellaneous ..	4,679	4,34,303	4,38,372	4,500	5,61,400	5,48,000
	H. Extraordinary Items.						
61	EXTRAORDINARY CHARGES ..	—	—	—	—	—	—
	TOTAL—J ..	26,55,640	1,07,80,385	1,44,81,014	27,47,800	1,10,62,500	1,47,25,500
	TOTAL—Expenditure on Revenue Account ..	5,28,88,771	18,30,31,386	18,69,78,176	2,68,84,000	18,71,05,400	18,41,40,300
	Excess of Revenue over Expenditure or Surplus ..				8,12,500		8,100
	GRAND TOTAL —			26,18,65,860			18,61,68,600

ACCOUNT OF THE GOVERNMENT OF MADRAS—cont.

Increase (+) or decrease (-) in respect of Budget 1928-1929. (Rs.)	Budget Variance, 1928-1929.			Increase (+) or decrease (-) in respect of Budget and Excess, 1928-1929. (Rs.)	General Number. (No.)
	Charged. (Rs.)	Authorised (Rs.)	Total. (Rs.)		
Rs. — 8,81,850	Rs. 67,20,395	Rs. 6,81,89,700	Rs. 6,24,90,040	Rs. + 4,51,840	
+ 62,300	2,35,000	2,70,74,500	2,73,10,100	+ 7,35,200	XV
— 29,684	6,22,600	6,84,600	1,03,87,200	+ 6,65,160	XVI
+ 1,13,600	43,300	27,25,500	27,29,200	+ 1,05,200	XVII
— 98,100	95,900	18,83,900	20,79,800	+ 55,600	XVIII
— 6,880	69,200	31,12,700	31,83,940	— 69,100	XIX
+ 18,100	45,000	14,84,500	14,99,500	+ 48,700	XX
+ 32,500	1,50,400	25,18,500	26,69,900	— 1,18,600	XXI and XXII
+ 31,800	31,800	22,42,700	22,74,600	+ 68,300	XXIII
— 8,16,700	88,25,500	9,81,03,100	10,61,75,400	+ 18,27,800	
— 13,08,400	6,01,600	1,22,37,600	1,28,45,400	+ 3,05,304	XXIV, XXV and XXVI
— 13,82,903	6,02,600	1,21,37,600	1,25,45,600	+ 2,95,109	
+ 14,500	26,06,600	—	26,06,600	+ 3,36,700	XXVII
+ 23,200	35,400	— 4,500	32,300	+ 8,800	
+ 38,000	26,82,700	— 4,500	26,38,200	+ 3,48,500	
— 8,47,800	5,00,000	1,00,800	6,00,800	— 11,43,800	XXVIII
— 18,900	27,91,600	68,81,600	1,97,48,600	+ 16,41,100	XXIX
+ 1,67,200	1,73,900	22,21,600	23,95,100	+ 3,68,300	XXX
— 28,400	6,600	5,21,700	5,22,300	— 28,700	XXXI
— 5,36,500	34,92,400	1,17,54,600	1,52,54,600	+ 5,33,600	
— 20,79,100	2,41,62,600	68,98,60,100	68,78,20,300	+ 10,69,610	
			60,300		
			16,78,10,600	*	
				*	

C.—STATEMENT OF RECEIPTS OF THE GOVERNMENT OF MADRAS

Major and Minor Heads.	(1)	Amounts, 1898-1899.	Received Estimates, 1899-1900.	Budget Estimate, 1900-1901.
		(2)	(3)	(4)
RECEIPTS				
EXCESS OF RECEIPTS OVER EXPENDITURE (FROM STATEMENT B)	3,72,646	9,339	88,500
D. PUBLIC DEBT INCURRED—				
I. PERMANENT DEBT	1,51,36,930	1,50,96,000	1,60,59,000
II. FLOATING DEBT—				
TREASURY BILLS		1,30,00,000	4,25,80,000	6,00,00,000
OTHER FLOATING LOANS		8,27,00,000	8,20,96,000	8,90,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT				
TOTAL ..		8,68,39,330	10,85,96,000	12,60,00,000
E. UNPUNDED DEBT—				
STATE PROVISION FUND		67,24,912	70,83,300	73,63,600
TOTAL ..		67,24,912	70,83,300	73,63,600
F. DEPOSITS AND ADVANCES—				
I. DEPOSITS BEARING INTEREST—				
DEPOSITS OF DEPARTMENTAL ESTIMATES OR GOVERNMENT COMMERCIAL CONCERN ..		18,134	18,000	18,300
Carried over ..		18,134	19,666	18,300

C.—STATEMENT OF DISBURSEMENTS OF THE GOVERNMENT OF MADRAS

Major and Minor Heads.	Amount 1936-1937.	Borrowed Expenditure 1936-1937.	Balances Endearable 1936-1937.
(1)	(2)	(3)	(4)
DISBURSEMENTS.			
EXCESS OF EXPENDITURE OVER REVENUE (FROM STATEMENT A)			
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
88. CONSTRUCTION OF IRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS	6,33,622	4,88,100	4,34,400
92. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	— 1,37,982	— 18,200	— 18,100
93. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	— 14,66,500	24,36,200	13,95,500
93-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES	6,04,82,931	11,06,700	53,87,400
93-B. PAYMENTS OF COMMITTED VALUE OF PETROLEUM	10,83,490	— 18,200	— 10,25,200 + 100
* TOTAL	1,38,75,333	91,71,500	90,43,200
E. PUBLIC DEBT DISCHARGED—			
I. PERMANENT DEBT	— 23,000	6,33,200	—
II. FLOATING DEBT—			
TREASURY BILLS	1,90,91,000	4,25,00,000	6,84,00,000
OTHER FLOATING LOANS	5,27,80,000	8,50,00,000	8,00,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT	3,60,785	5,85,300	6,13,000
* TOTAL	5,22,35,785	9,16,97,600	11,94,12,600
F. UNFUNDED DEBT—			
STATE PROVOST FUNDS	55,01,117	57,23,000	57,10,000
* TOTAL	55,01,117	57,23,000	57,10,000
G. DEPOSITS AND ADVANCES—			
I. DEPOSITS DRAWING INTERESTS—			
DEPOSITS OF DISBURSEMENT RESERVE OF GOVERNMENT COMMERCIAL BANKS	122	5,200	3,000
* Carried over	122	5,200	3,000

C.—STATEMENT OF RECEIPTS OF THE GOVERNMENT OF MADRAS—cont.

Major and Minor Heads	Amounts, 1936-1937.	Revised Estimate, 1939-1940.	Budget Estimate, 1940-1941.
(1)	(2)	(3)	(4)
Brought forward	Rs. 19,134	Rs. 18,000	Rs. 18,700
RECEIPTS—cont.			
P. DEPOSITS AND ADVANCES—cont.			
II. DEPOSITS NOT BEARING INTEREST—cont.			
APPROPRIATION FOR EXPENSES OF ASSURANCE OF DEBT	Rs. 5,12,077	Rs. 4,74,480	Rs. 51,500
FAIRWEATHER RELIEF FUND	24,82,836	2,12,700	2,32,400
DEPRECIATION RESERVE FUND—ELECTRICITY	2,43,300	2,36,300	2,36,300
SPORADIC RESERVE FUND—ELECTRICITY	2,57,500	2,24,700	2,34,700
FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY	—	—	200
DEPRECIATION RESERVE FUND— GOVERNMENT PURCHASES	1,43,871	1,31,000	1,43,000
GENERAL POLICE FUND	29,868	—	—
DEPOSITS OF LOCAL FUNDS— DISTRICT FUNDS	4,70,04,251	5,01,04,000	5,01,04,000
MUNICIPAL AND OTHER FUNDS	3,75,25,218	2,91,00,000	2,97,50,000
DEPARTMENTAL AND JUDICIAL DEPOSITS— CIVIL DEPOSITS	5,22,68,582	5,87,28,000	5,88,82,000
OTHER ACCOUNTS— SUBVENTIONS FROM CENTRAL ROAD FUND	1,20,346	1,06,000	12,62,000
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	1,88,383	3,88,700	4,11,000
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COM- MITTEE	26,639	18,600	21,300
DEPOSIT ACCOUNT OF THE GRANT BY THE IMPERIAL OFFICE OF AGRICULTURAL RESEARCH	1,34,493	1,07,500	97,460
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENT	184	2,300	2,000
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DE- VELOPMENT OF SERICOULTURAL INDUSTRY	31,623	23,600	22,700
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DE- VELOPMENT OF HANDLOOM INDUSTRY	68,659	1,01,200	68,800
DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE DUTY	—	31,200	27,460
Cashed over	Rs. 16,09,85,826	Rs. 18,10,37,500	Rs. 18,50,58,700

C.—STATEMENT OF DISBURSEMENTS OF THE GOVERNMENT OF MADRAS—cont.

Major and Minor Heads.	Amounts, 1878-1879.		Balance Estimate, 1879-1880.	Budget Estimate, 1880-1881.
	(1)	(2)		
Brought forward	Rs. 287	Rs. 5,200	Rs. 3,000	
DISBURSEMENTS—cont.				
P. DEPOSITS AND ADVANCES—cont.				
II. Deposits not bearing interest—				
APPROPRIATION FOR REDUCTION OR AMORTIS- ANCE OF DEBT (Shipping Fund)	73,668	6,00,000	6,20,000	
PARADE REGIMENT FUND	16,17,469	10,50,469	9,00,000	
DEPRECIATION RESERVE FUND—ELECTRICITY	7,86,982	2,94,500	7,30,000	
SPECIAL RESERVE FUND—ELECTRICITY	9,48,200	84,700	3,00,000	
FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY	1,58,478	2,20,000	5,00,000	
DEPRECIATION RESERVE FUND— GOVERNMENT FUNDS	35,507	1,54,060	60,000	
GENERAL POLICE FUND	19,748	79,400	..	
DEPOSITS OF LOCAL FUNDS— DISTRICT FUNDS	5,04,45,963	6,00,04,000	5,90,04,000	
MUNICIPAL AND OTHER FUNDS	3,61,73,756	3,24,55,000	3,93,80,000	
DEPARTMENTAL AND JUDICIAL DEPOSITS— CIVIL DEPOSITS	6,34,03,130	6,03,49,000	8,72,37,000	
OTHER ACCOUNTS— SUBVENTIONS FROM CENTRAL ROAD FUND	17,87,486	18,11,500	24,50,000	
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	4,02,308	8,26,700	8,45,700	
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COM- MISSION	33,221	26,900	21,300	
DEPOSIT ACCOUNT OF THE GRANT BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH	1,16,522	1,33,100	87,400	
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENTS	1,000	2,700	2,000	
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DE- VELOPMENT OF AGRICULTURAL INQUIRIES	10,376	21,200	27,700	
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DE- VELOPMENT OF MANUFACTURE	17,060	1,35,500	35,900	
DEPOSIT ACCOUNT OF GRANTS FROM THE STEAM ENGINE DUTY	28,154	24,000	25,200	
Carried over	15,84,14,525	16,11,35,000	15,23,16,800	

C.—STATEMENT OF RECEIPTS OF THE GOVERNMENT OF MADRAS—cont.

Major and Minor Head.	Assessments, 1919-1920.	Revised Estimate, 1919-1920.	Budget Estimate, 1919-1920.
(1)	(2)	(3)	(4)
Brought forward ..	RS. 16,99,85,825	RS. 16,98,97,300	RS. 16,99,80,700
RECEIPTS—cont.			
P. DEPOSITS AND ADVANCES—cont.			
III. ADVANCES NOT BEARING INTEREST—			
ADVANCES PAYABLE ..	33,86,906	34,98,930	35,32,000
PERMANENT ADVANCES ..	14,685	13,000	25,000
ACCOUNTS WITH THE GOVERNMENT OF BIRMA	1,96,830	..	..
ACCOUNTS WITH THE RESERVE BANK ..	1,32,220	2,95,000	2,85,000
IV. SOURCES—			
CASH BALANCE INVESTMENT ACCOUNT ..	1,53,52,960	1,72,63,000	15,00,000
OTHER STEWART ACCOUNTS ..	1,63,26,227	9,76,000	9,34,000
CHEQUES AND BILLS ..	3,62,82,886	3,97,50,000	3,03,20,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	1,33,660	1,64,000	67,500
V. MISCELLANEOUS—			
MISCELLANEOUS—GOVERNMENT ACCOUNT ..	78,906	5,11,300	—
TOTAL ..	22,45,80,825	20,45,41,700	19,36,60,000
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
LOANS TO MUNICIPALITIES, PORT FUSSES, COLLECTORATES, ETC.	53,94,434	63,72,000	62,83,700
LOANS TO GOVERNMENT SERVANTS ..	1,60,376	1,62,000	64,000
TOTAL ..	53,46,310	64,74,000	63,47,700
S. REMITTANCES—			
CASE REMITTANCES	13,60,37,212	13,72,70,000	13,12,70,000
REMITTANCES BY BILLS	64,56,336	73,00,000	73,00,000
ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS	8,72,21,428	..	..
INTER-PROVINCIAL SUSPENSE ACCOUNT ..	9,47,551	— 2,000	..
TOTAL ..	22,47,62,329	54,45,68,000	24,62,70,000
TOTAL—RECEIPTS ..	61,88,75,350	57,19,76,300	57,29,83,100
V. Opening Cash Balance ..	1,26,87,023	76,60,696	59,55,099
GRAND TOTAL ..	64,23,22,373	57,34,37,399	58,85,70,199

C.—STATEMENT OF DISBURSEMENTS OF THE GOVERNMENT OF MADRAS—cont.

Major and Minor Heads.	Amounts, 1898-1899.	Balanced Estimate, 1898-1899.	Budget Estimate, 1899-1900.
(B)	(C)	(D)	(E)
Brought forward ..	Rs. 15,32,74,668	Rs. 11,12,18,400	Rs. 10,23,18,500
DISBURSEMENTS—cont.			
P. DEPOSITS AND ADVANCES—cont.			
III. ADVANCES NOT BEARING INTEREST—			
ADVANCES REPAYABLE	Rs. 33,66,500	Rs. 31,00,000	Rs. 34,50,000
PERMANENT ADVANCES	15,962	44,000	18,000
ACCOUNTS WITH THE GOVERNMENT OF BURMA	3,06,530	—	—
ACCOUNTS WITH THE RESERVE BANK	1,14,725	2,90,000	2,90,000
IV. STEPHES—			
CASE BALANCE INVESTMENT ACCOUNT	Rs. 2,43,34,656	Rs. 15,30,000	Rs. 30,00,000
OTHER STEPHES ACCOUNTS	1,62,81,258	8,56,060	9,20,000
CHEQUE AND BILLS	2,11,38,388	2,07,90,000	2,03,10,000
DEPARTMENTAL AND SIMILAR ACCOUNTS	1,01,617	1,34,000	42,500
V. MISCELLANEOUS—			
MISCELLANEOUS—GOVERNMENT ACCOUNT	—	100	—
TOTAL	Rs. 10,00,00,412	Rs. 73,07,300	Rs. 26,44,500
II. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
LOANS TO MUNICIPALITIES, FORT PUSHPA, CULTIVATORS, ETC.	Rs. 1,98,72,560	Rs. 57,000	Rs. 54,600
LOANS TO GOVERNMENT SERVANTS	26,287	Rs. 000	Rs. 000
TOTAL	Rs. 1,06,00,847	Rs. 54,000	Rs. 54,600
III. REMITTANCES—			
CASE REMITTANCES	Rs. 21,54,55,504	Rs. 71,70,000	Rs. 90,70,000
REMITTANCES BY BILLS	Rs. 31,36,475	Rs. 90,000	Rs. 00,000
ADJUSTED ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS	Rs. 8,74,53,549	— 4,000	—
INTER-PROVINCIAL SERVANTS ACCOUNT	Rs. 9,56,788	—	—
TOTAL	Rs. 42,45,595	Rs. 45,55,000	Rs. 85,70,000
TOTAL—DISBURSEMENTS	Rs. 46,61,574	Rs. 20,78,000	Rs. 46,31,000
V. Closing Cash Balance	Rs. 50,00,000	Rs. 10,00,000	Rs. 70,000
GRAND TOTAL	Rs. 55,52,373	Rs. 30,37,300	Rs. 56,70,000

ANNUAL ESTIMATE OF EXPENDITURE for 1940-1941

Authorized by His Excellency The Governor of Madras
in exercise of his powers under section 93 of the
Government of India Act, 1935

ANNUAL ESTIMATE OF EXPENDITURE FOR 1940-1941 AUTHORIZED BY HIS EXCELLENCY THE GOVERNOR OF MADRAS IN EXERCISE OF HIS POWERS UNDER SECTION 83 OF THE GOVERNMENT OF INDIA ACT, 1935.

Group Headings	Part or Adminstration in which the group comes	Head of account	Amount	
			Spent on the Services (A)	Authorized Expenditure (B)
		A. Receipts Account.	Rs.	Rs.
I	Land Revenue	1. Land Revenue	82,600	23,16,930
II	Provincial Taxes	2. Provincial Taxes	1,56,269	23,40,000
III	Stamp	3. Stamp	2,569	4,72,500
IV	Forest	4. Forest	7,28,000	20,38,780
V	Registration	5. Registration	29,15,000	
VI	Motor Vehicles Acts	6. Charges on several Motor Vehicles Acts	72,20,460	2,85,700
VII	Other Taxes and Duties	7. Other Taxes and Duties	81,000	14,85,720
		XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept —Working Expenses		
VIII	Irrigation	8. Irrigation—Interest on works for which Capital Accounts are kept	88,27,200	82,24,560
		9. Irrigation—Other Revenues Expenditure incurred from Oleary Revenues		
		10. Construction of Irrigation, Navigation, Embankment and Drainage Works		
		11. Interest on debt and other obligations	25,21,960	
	Debt Charges	12. Appropriation for reduc- tion or avoidance of debt		
IX	Heads of Province, Ministers and Head- quarters Staff	13. General Administration— Secretary Staff of the Government, Staff and House- hold of the Governor, Ministers, and Secretaries and Headquarters Establish- ments	17,51,000	14,59,300
X	Legislative Bodies	14. General Administration— Legislative Bodies		300-400
XI	District Adminis- trations and Municipalities	15. General Administration— District Administrations and Municipalities		300

ANNUAL ESTIMATE OF EXPENDITURE FOR 1930-31 AUTHORIZED BY HIS EXCELLENCY THE GOVERNOR OF MADRAS IN EXERCISE OF HIS POWERS UNDER SECTION 93 OF THE GOVERNMENT OF INDIA ACT, 1935—contd.

Item Number.	Service or Administration to which the grant relates.	Amount	Amount	
			Charged on the Revenue	Authorized Expend.
(i)	(ii)	(iii)	(iv)	(v)
XII	Administration Justice	1. Administration—contd.	Rs.	Rs.
		2. Legal Expenses of Justice.	21,63,500	70,18,600
XIII	Jails	3. Jails and Convict Settlement	1,22,900	22,83,900
XIV	Police	4. Police	26,67,300	1,53,14,200
XV	Edn.	5. Education— a. Scientific Departments— Museums	2,47,500	2,71,58,800
		b. Education		
XVI	Medical	6. Medical	6,21,600	97,64,900
XVII	Public Health	7. Public Health	85,700	27,35,500
XVIII	Agriculture	8. Agriculture	91,800	18,83,900
XIX	Veterinary	9. Veterinary	49,200	11,87,700
XX	Co-operation	10. Co-operation	45,000	14,44,800
XXI	Industries	11. Industries (excluding Cinchona and Fisheries)	30,000	16,25,200
XXII	Cinchona and Fisheries	12. Industries—Cinchona and Fisheries	22,500	10,14,200
XXIII	Miscellaneous Departments	13. Miscellaneous Departments	32,000	22,41,700
XXIV	Civil Works—Works	14. Civil Works (excluding Grants-in-aid and Establishments and Tools and Plant)		
XXV	Civil Works—Establishments and Tools and Plant	15. Civil Works—Gross Establishments and Tools and Plant	8,73,500	31,86,900
XXVI	Civil Works—Grants-in-aid	16. Civil Works—Grants-in-aid	7,85,300	31,86,900
		17. Receipts from Electricity Schemes—Working Expenses		75,44,100
		18. Interest on Capital Outlay on Electricity Schemes	26,71,500	31,86,900
		19. Other Revenue expendi- ture connected with Electricity Schemes		